

The aim of bachelor thesis is a financial analysis of the biggest non-profit organization in the Czech Republic People in Need and to evaluate its current situation of financial activities on the basis of data from balance sheet and profit and loss statements in years 2008 – 2012. In the first chapter there non-profit sector in the society is described, firstly from the historical context and secondly from the perspective of goals and purposes. Indicators, which are necessary for implementation of financial analysis in the practical part are defined in the second chapter. In the practical third chapter the concrete non-profit organization People in need is described and there the outcomes from horizontal and vertical analysis are evaluated. In the last fourth chapter the financial health of organization is evaluated by means of proportional indicators autarky, profitability, liquidity, activity and indicators of financial independence.